

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
BROWNSBURG TOWN COURT
HENDRICKS COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
07/02/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	Charles E. Hostetter	01-01-04 to 12-31-11
Court Administrator	Stephanie Shaw	01-01-07 to 12-31-08
Clerk-Treasurer	Jeanette Brickler	01-01-04 to 12-31-08
President of the Town Council	Mike Green Bill Guarnery	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENDRICKS COUNTY

We have examined the records of the Brownsburg Town Court for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of the Town of Brownsburg for the year 2007.

STATE BOARD OF ACCOUNTS

May 7, 2008

BROWNSBURG TOWN COURT
EXAMINATION RESULTS AND COMMENTS

RECEIPT DEPOSITS

We noted several instances where receipts were deposited later than the next business day. Specifically, daily receipts from June 28, 2007 through July 16, 2007, were all deposited on July 18, 2007. Other instances were noted where receipts were collected on Friday and not deposited until the following Wednesday.

Indiana Code 5-13-6-1(d) states in part: "A city or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories selected by the city or town as provided in an ordinance adopted by the city or the town and approved as depositories of state funds."

PRESCRIBED FORMS

As mentioned in prior reports, the Town Court's electronic accounting system does not maintain or report court receipts, disbursements, and balances as shown on the City/Town Court Daily/Monthly Balance Record (City Town Form 219CT). Nor was the prescribed form maintained by hand. The Court did prepare an Excel worksheet, but did not include all of the required information or internal controls.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

BROWNSBURG TOWN COURT
EXIT CONFERENCE

The contents of this report were discussed on May 7, 2008, with Charles E. Hostetter, Judge; and Stephanie Shaw, Court Administrator. The officials concurred with our findings.